



## 2011 ASSEMBLY BILL 298

October 3, 2011 – Introduced by Representatives ROYS, BERCEAU, HULSEY, C. TAYLOR, POCAN, BARCA, BERNARD SCHABER, BEWLEY and GRIGSBY, cosponsored by Senators RISSER and C. LARSON. Referred to Committee on Transportation.

1     **AN ACT to amend** 32.02 (11), 32.05 (1) (a), 32.07 (2), 40.02 (28), 66.0301 (1) (a),  
2           66.0903 (1) (d), 67.01 (5), 70.11 (2), 71.26 (1) (b), chapter 77 (title), subchapter  
3           V (title) of chapter 77 [precedes 77.70], 77.71, 77.73 (2), 77.73 (3), 77.75, 77.76  
4           (1), 77.76 (2), 77.76 (4), 77.77 (1), 77.77 (3), 77.78, 85.063 (3) (b) 1., 85.064 (1)  
5           (b), 345.05 (2) and 611.11 (4) (a); and **to create** 20.566 (1) (gc), 20.835 (4) (gc),  
6           66.1039, 77.54 (9a) (er), 77.708, 77.76 (3r), 77.76 (5) and 345.05 (1) (ag) of the  
7           statutes; **relating to:** authorizing the creation of a Dane County regional  
8           transit authority and making appropriations.

---

### *Analysis by the Legislative Reference Bureau*

The 2009 Biennial Budget Act (2009 Act 28) authorized the creation of several regional transit authorities (RTAs): the Dane County RTA, the Chippewa Valley RTA, and the Chequamegon Bay RTA. Under 2009 Act 28, each RTA, once created, is a public body corporate and politic and a separate governmental entity. An RTA's authority is vested in its board of directors, and its bylaws govern its management, operations, and administration. Among its powers, an RTA may operate a transportation system or provide for its operation by contracting with a public or private organization; impose, by its board of directors adopting a resolution, a sales and use tax in the RTA's jurisdictional area at a rate not exceeding 0.5 percent of the

**ASSEMBLY BILL 298**

gross receipts or sales price if certain conditions are satisfied; acquire property by condemnation; and issue tax-exempt revenue bonds. An RTA has a duty to provide, or contract for the provision of, transit service within the RTA's jurisdictional area. Rates and other charges received by an RTA must be used only for the general expenses and capital expenditures of the RTA, to pay interest, amortization, and retirement charges on the RTA's revenue bonds, and for specific purposes of the RTA and may not be transferred to any political subdivision.

The 2011 Biennial Budget Act (2011 Act 32) eliminated authorization to create an RTA and dissolved the Dane County RTA, the Chippewa Valley RTA, and the Chequamegon Bay RTA to the extent previously created, as of September 28, 2011.

This bill restores authorization to create a Dane County RTA, with the same powers and authority as provided under 2009 Act 28. However, the bill also requires that the Dane County RTA hold a referendum in the RTA's jurisdictional area, after board approval of the RTA's imposition of a sales and use tax, before the RTA may impose the sales and use tax in its jurisdictional area.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert  
2 the following amounts for the purposes indicated:

	2011-12	2012-13
--	---------	---------

4   **20.566 Revenue, department of**

5   (1)   COLLECTION OF TAXES

6    (gc)   Administration of transit author-

ity taxes	PR-S	A	-0-	-0-
-----------	------	---	-----	-----

	<b>2011-12</b>	<b>2012-13</b>
--	----------------	----------------

9   **20.835 Shared revenue and tax relief**

10   (4)   COUNTY AND LOCAL TAXES

(gc)   Transit authority taxes	PR	C	-0-	-0-
--------------------------------	----	---	-----	-----

12           **SECTION 2.** 20.566 (1) (gc) of the statutes is created to read:

**ASSEMBLY BILL 298**

1           20.566 (1) (gc) *Administration of transit authority taxes.* From the moneys  
2 received from the appropriation account under s. 20.835 (4) (gc), the amounts in the  
3 schedule for the purpose of administering the transit authority taxes imposed under  
4 s. 77.708. Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the  
5 unencumbered balance in this appropriation account shall be transferred to the  
6 appropriation account under s. 20.835 (4) (gc).

7           **SECTION 3.** 20.835 (4) (gc) of the statutes is created to read:

8           20.835 (4) (gc) *Transit authority taxes.* All moneys received from the taxes  
9 imposed under s. 77.708, and from the appropriation account under s. 20.566 (1) (gc),  
10 for the purpose of distribution to the transit authorities that adopt a resolution  
11 imposing taxes under subch. V of ch. 77 which is affirmed by referendum, except that  
12 1.5 percent of those tax revenues collected under subch. V of ch. 77 shall be credited  
13 to the appropriation account under s. 20.566 (1) (gc).

14           **SECTION 4.** 32.02 (11) of the statutes, as affected by 2011 Wisconsin Act 32, is  
15 amended to read:

16           32.02 (11) Any housing authority created under ss. 66.1201 to 66.1211;  
17 redevelopment authority created under s. 66.1333; community development  
18 authority created under s. 66.1335; local cultural arts district created under subch.  
19 V of ch. 229, subject to s. 229.844 (4) (c); ~~or~~ local exposition district created under  
20 subch. II of ch. 229; or transit authority created under s. 66.1039.

21           **SECTION 5.** 32.05 (1) (a) of the statutes, as affected by 2011 Wisconsin Act 32,  
22 is amended to read:

23           32.05 (1) (a) Except as provided under par. (b), a county board of supervisors  
24 or a county highway committee when so authorized by the county board of  
25 supervisors, a city council, a village board, a town board, a sewerage commission

**ASSEMBLY BILL 298****SECTION 5**

1 governing a metropolitan sewerage district created by ss. 200.05 or 200.21 to 200.65,  
2 the secretary of transportation, a commission created by contract under s. 66.0301,  
3 a joint local water authority created by contract under s. 66.0823, a transit authority  
4 created under s. 66.1039, a housing authority under ss. 66.1201 to 66.1211, a local  
5 exposition district created under subch. II of ch. 229, a local cultural arts district  
6 created under subch. V of ch. 229, a redevelopment authority under s. 66.1333 or a  
7 community development authority under s. 66.1335 shall make an order providing  
8 for the laying out, relocation and improvement of the public highway, street, alley,  
9 storm and sanitary sewers, watercourses, water transmission and distribution  
10 facilities, mass transit facilities, airport, or other transportation facilities, gas or  
11 leachate extraction systems to remedy environmental pollution from a solid waste  
12 disposal facility, housing project, redevelopment project, cultural arts facilities,  
13 exposition center or exposition center facilities which shall be known as the  
14 relocation order. This order shall include a map or plat showing the old and new  
15 locations and the lands and interests required. A copy of the order shall, within 20  
16 days after its issue, be filed with the county clerk of the county wherein the lands are  
17 located or, in lieu of filing a copy of the order, a plat may be filed or recorded in  
18 accordance with s. 84.095.

19 **SECTION 6.** 32.07 (2) of the statutes, as affected by 2011 Wisconsin Act 32, is  
20 amended to read:

21 32.07 (2) The petitioner shall determine necessity if application is by the state  
22 or any commission, department, board or other branch of state government or by a  
23 city, village, town, county, school district, board, commission, public officer,  
24 commission created by contract under s. 66.0301, joint local water authority under  
25 s. 66.0823, transit authority created under s. 66.1039, redevelopment authority

**ASSEMBLY BILL 298**

1 created under s. 66.1333, local exposition district created under subch. II of ch. 229,  
2 local cultural arts district created under subch. V of ch. 229, housing authority  
3 created under ss. 66.1201 to 66.1211 or for the right-of-way of a railroad up to 100  
4 feet in width, for a telegraph, telephone or other electric line, for the right-of-way  
5 for a gas pipeline, main or service or for easements for the construction of any  
6 elevated structure or subway for railroad purposes.

7 **SECTION 7.** 40.02 (28) of the statutes, as affected by 2011 Wisconsin Act 32, is  
8 amended to read:

9 40.02 (28) "Employer" means the state, including each state agency, any  
10 county, city, village, town, school district, other governmental unit or  
11 instrumentality of 2 or more units of government now existing or hereafter created  
12 within the state, any federated public library system established under s. 43.19  
13 whose territory lies within a single county with a population of 500,000 or more, a  
14 local exposition district created under subch. II of ch. 229, a transit authority created  
15 under s. 66.1039, and a long-term care district created under s. 46.2895, except as  
16 provided under ss. 40.51 (7) and 40.61 (3). "Employer" does not include a local  
17 cultural arts district created under subch. V of ch. 229. Each employer shall be a  
18 separate legal jurisdiction for OASDHI purposes.

19 **SECTION 8.** 66.0301 (1) (a) of the statutes, as affected by 2011 Wisconsin Act 32,  
20 is amended to read:

21 66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section  
22 "municipality" means the state or any department or agency thereof, or any city,  
23 village, town, county, school district, public library system, public inland lake  
24 protection and rehabilitation district, sanitary district, farm drainage district,  
25 metropolitan sewerage district, sewer utility district, solid waste management

**ASSEMBLY BILL 298****SECTION 8**

1 system created under s. 59.70 (2), local exposition district created under subch. II of  
2 ch. 229, local professional baseball park district created under subch. III of ch. 229,  
3 local professional football stadium district created under subch. IV of ch. 229, local  
4 cultural arts district created under subch. V of ch. 229, transit authority created  
5 under s. 66.1039, long-term care district under s. 46.2895, water utility district,  
6 mosquito control district, municipal electric company, county or city transit  
7 commission, commission created by contract under this section, taxation district,  
8 regional planning commission, housing authority created under s. 66.1201,  
9 redevelopment authority created under s. 66.1333, community development  
10 authority created under s. 66.1335, or city-county health department.

11 **SECTION 9.** 66.0903 (1) (d) of the statutes, as affected by 2011 Wisconsin Act 32,  
12 is amended to read:

13 66.0903 (1) (d) “Local governmental unit” means a political subdivision of this  
14 state, a special purpose district in this state, an instrumentality or corporation of  
15 such a political subdivision or special purpose district, a combination or subunit of  
16 any of the foregoing or an instrumentality of the state and any of the foregoing.  
17 “Local governmental unit” includes a regional transit authority created under s.  
18 66.1039.

19 **SECTION 10.** 66.1039 of the statutes is created to read:

20 **66.1039 Transit authorities. (1) DEFINITIONS.** In this section:

21 (a) “Authority” means a transit authority created under this section.

22 (b) “Bonds” means any bonds, interim certificates, notes, debentures, or other  
23 obligations of an authority issued under this section.

24 (c) “Common carrier” means any of the following:

25 1. A common motor carrier, as defined in s. 194.01 (1).

**ASSEMBLY BILL 298**

1           2. A contract motor carrier, as defined in s. 194.01 (2).

2           3. A railroad subject to ch. 195, as described in s. 195.02 (1) and (3).

3           4. A water carrier, as defined in s. 195.02 (5).

4           (d) “Comprehensive unified local transportation system” means a  
5 transportation system that is comprised of motor bus lines and any other local public  
6 transportation facilities, the major portion of which is located within, or the major  
7 portion of the service of which is supplied to the inhabitants of, the jurisdictional area  
8 of the authority.

9           (e) “Madison metropolitan planning area” means the metropolitan planning  
10 area, as defined in 23 USC 134 (b) (1), that includes the city of Madison.

11           (f) “Municipality” means any city, village, or town.

12           (g) “Participating political subdivision” means a political subdivision that is a  
13 member of an authority, either from the time of creation of the authority or by later  
14 joining the authority.

15           (h) “Political subdivision” means a municipality or county.

16           (i) “Transportation system” means all land, shops, structures, equipment,  
17 property, franchises, and rights of whatever nature required for transportation of  
18 passengers within the jurisdictional area of the authority and, only to the extent  
19 specifically authorized under this section, outside the jurisdictional area of the  
20 authority. “Transportation system” includes elevated railroads, subways,  
21 underground railroads, motor vehicles, motor buses, and any combination thereof,  
22 and any other form of mass transportation, but does not include transportation  
23 excluded from the definition of “common motor carrier” under s. 194.01 (1) or charter  
24 or contract operations to, from, or between points that are outside the jurisdictional  
25 area of the authority.

**ASSEMBLY BILL 298****SECTION 10**

1           **(2) CREATION OF TRANSIT AUTHORITIES.** (b) *Dane County regional transit*  
2 *authority.* 1. The Dane County regional transit authority, a public body corporate  
3 and politic and a separate governmental entity, is created if the governing body of  
4 Dane County adopts a resolution authorizing the county to become a member of the  
5 authority. Once created, this authority may transact business and exercise any  
6 powers granted to it under this section.

7           2. If Dane County adopts a resolution under subd. 1., any municipality located  
8 in whole or in part within the Madison metropolitan planning area on January 1,  
9 2003, shall be a member of the authority.

10           3. Any municipality located in whole or in part within Dane County that is not  
11 located in whole or in part within the Madison metropolitan planning area on  
12 January 1, 2003, may join the authority created under subd. 1. if the governing body  
13 of the municipality adopts a resolution to join the authority and the board of directors  
14 of the authority approves the municipality's joinder.

15           4. The jurisdictional area of the authority created under this paragraph is the  
16 geographic area formed by the Madison metropolitan planning area combined with  
17 the territorial boundaries of all municipalities that join the authority under subd. 3.

18           5. For purposes of determining a municipality's territorial boundaries and the  
19 geographic area formed by the Madison metropolitan planning area, annexed  
20 territory that was subject to an unresolved challenge on January 1, 2003, shall not  
21 be considered part of the annexing municipality or the Madison metropolitan  
22 planning area.

23           6. If a municipality joins the authority after the authority is created, the  
24 authority shall provide the department of revenue with a certified copy of the  
25 resolution that approves the joining and the joining shall take effect on the first day



**ASSEMBLY BILL 298**

1 of the calendar quarter that begins at least 120 days after the department receives  
2 the certified copy of the resolution. The authority shall also provide the department  
3 with a description of the new boundaries of the authority's jurisdictional area, as  
4 provided under sub. (4) (s) 2.

5 **(3) TRANSIT AUTHORITY GOVERNANCE.** (a) The powers of an authority shall be  
6 vested in its board of directors. Directors shall be appointed for 4-year terms. A  
7 majority of the board of directors' full authorized membership constitutes a quorum  
8 for the purpose of conducting the authority's business and exercising its powers.  
9 Action may be taken by the board of directors upon a vote of a majority of the directors  
10 present and voting, unless the bylaws of the authority require a larger number.

11 (c) If an authority is created under sub. (2) (b), the board of directors of the  
12 authority consists of the following members:

13 1. Two members from the Madison metropolitan planning area, appointed by  
14 the county executive and approved by the county board.

15 2. Two members appointed by the mayor of the city of Madison and approved  
16 by the common council.

17 3. One member appointed by the governor.

18 4. One member from each city, other than the city of Madison, with a population  
19 of more than 15,000 located in Dane County, appointed by the mayor of each such city  
20 and approved by the common council.

21 5. One member from a village within the jurisdictional area of the authority,  
22 or from a city within the jurisdictional area of the authority other than a city from  
23 which a member is appointed under subd. 2. or 4., appointed by the Dane County  
24 Cities and Villages Association. A member appointed under this subdivision may not  
25 serve more than one consecutive term. Board membership under this subdivision

**ASSEMBLY BILL 298****SECTION 10**

1 shall follow a rotating order of succession and every village or city eligible to have a  
2 member appointed from that village or city shall have such a member appointed  
3 before any village or city has an opportunity to have another member appointed  
4 under this subdivision.

5 (fm) If any provision of this subsection provides for the appointment of a  
6 member of an authority's board of directors by the mayor of a city that has no mayor,  
7 the appointment shall instead be made by the chairperson of the common council.  
8 If any provision of this subsection provides for the appointment of a member of an  
9 authority's board of directors by the county executive of a county that has no county  
10 executive, the appointment shall be made by the chairperson of the county board.

11 (g) The bylaws of an authority shall govern its management, operations, and  
12 administration, consistent with the provisions of this section, and shall include  
13 provisions specifying all of the following:

- 14 1. The functions or services to be provided by the authority.
- 15 2. The powers, duties, and limitations of the authority.
- 16 3. The maximum rate of the taxes that may be imposed by the authority under  
17 sub. (4) (s), not to exceed the maximum rate specified in s. 77.708 (1).

18 **(4) POWERS.** Notwithstanding s. 59.84 (2) and any other provision of this  
19 chapter or ch. 59 or 85, an authority may do all of the following, to the extent  
20 authorized in the authority's bylaws:

21 (a) Establish, maintain, and operate a comprehensive unified local  
22 transportation system primarily for the transportation of persons.

23 (b) Acquire a comprehensive unified local transportation system and provide  
24 funds for the operation and maintenance of the system. Upon the acquisition of a  
25 comprehensive unified local transportation system, the authority may:

**ASSEMBLY BILL 298**

1           1. Operate and maintain it or lease it to an operator or contract for its use by  
2 an operator.

3           2. Contract for superintendence of the system with an organization that has  
4 personnel with the requisite experience and skill.

5           3. Delegate responsibility for the operation and maintenance of the system to  
6 an appropriate administrative officer, board, or commission of a participating  
7 political subdivision.

8           4. Maintain and improve railroad rights-of-way and improvements on these  
9 rights-of-way for future use.

10          (c) Contract with a public or private organization to provide transportation  
11 services in lieu of directly providing these services.

12          (d) Purchase and lease transportation facilities to public or private transit  
13 companies that operate within and outside the jurisdictional area.

14          (e) Apply for federal aids to purchase transportation facilities considered  
15 essential for the authority's operation.

16          (f) Coordinate specialized transportation services, as defined in s. 85.21 (2) (g),  
17 for residents who reside within the jurisdictional area and who are disabled or aged  
18 60 or older, including services funded under 42 USC 3001 to 3057n, 42 USC 5001, and  
19 42 USC 5011 (b), under ss. 49.43 to 49.499 and 85.21, and under other public funds  
20 administered by the county. An authority may contract with a county that is a  
21 participating political subdivision for the authority to provide specialized  
22 transportation services, but an authority is not an eligible applicant under s. 85.21  
23 (2) (e) and may not receive payments directly from the department of transportation  
24 under s. 85.21.

**ASSEMBLY BILL 298****SECTION 10**

1 (g) Acquire, own, hold, use, lease as lessor or lessee, sell or otherwise dispose  
2 of, mortgage, pledge, or grant a security interest in any real or personal property or  
3 service.

4 (h) Acquire property by condemnation using the procedure under s. 32.05 for  
5 the purposes set forth in this section.

6 (i) Enter upon any state, county, or municipal street, road, or alley, or any public  
7 highway for the purpose of installing, maintaining, and operating the authority's  
8 facilities. Whenever the work is to be done in a state, county, or municipal highway,  
9 street, road, or alley, the public authority having control thereof shall be duly  
10 notified, and the highway, street, road, or alley shall be restored to as good a condition  
11 as existed before the commencement of the work with all costs incident to the work  
12 to be borne by the authority.

13 (j) Fix, maintain, and revise fees, rates, rents, and charges for functions,  
14 facilities, and services provided by the authority.

15 (k) Make, and from time to time amend and repeal, bylaws, rules, and  
16 regulations to carry into effect the powers and purposes of the authority.

17 (L) Sue and be sued in its own name.

18 (m) Have and use a corporate seal.

19 (n) Employ agents, consultants, and employees, engage professional services,  
20 and purchase such furniture, stationery, and other supplies and materials as are  
21 reasonably necessary to perform its duties and exercise its powers.

22 (o) Incur debts, liabilities, or obligations including the borrowing of money and  
23 the issuance of bonds under subs. (7) and (10).

24 (p) Invest any funds held in reserve or sinking funds, or any funds not required  
25 for immediate disbursement, including the proceeds from the sale of any bonds, in

**ASSEMBLY BILL 298**

1 such obligations, securities, and other investments as the authority deems proper in  
2 accordance with s. 66.0603 (1m).

3 (q) Do and perform any acts and things authorized by this section under,  
4 through, or by means of an agent or by contracts with any person.

5 (r) Exercise any other powers that the board of directors considers necessary  
6 and convenient to effectuate the purposes of the authority, including providing for  
7 passenger safety.

8 (s) 1. Subject to subd. 3., impose, by the adoption of a resolution by the board  
9 of directors, the taxes under subch. V of ch. 77 in the authority's jurisdictional area.  
10 If an authority adopts a resolution to impose the taxes, it shall deliver a certified copy  
11 of the resolution to the department of revenue at least 120 days before its effective  
12 date. The authority may, by adoption of a resolution by the board of directors, repeal  
13 the imposition of taxes under subch. V of ch. 77 and shall deliver a certified copy of  
14 the repeal resolution to the department of revenue at least 120 days before its  
15 effective date.

16 2. If an authority adopts a resolution to impose the tax, as provided in subd.  
17 1., an authority shall specify to the department of revenue, as provided in this  
18 subdivision, the exact boundaries of the authority's jurisdictional area. If the  
19 boundaries are the same as the county lines on all sides of the authority's  
20 jurisdictional area, the resolution shall specify the county or counties that comprise  
21 the authority's entire jurisdictional area. If the boundaries are other than a county  
22 line on any side of the authority's jurisdictional area, the authority shall provide the  
23 department with a complete list of all the 9-digit zip codes that are entirely within  
24 the authority's jurisdictional area and a complete list of all the street addresses that  
25 are within the authority's jurisdictional area and not included in any 9-digit zip code

**ASSEMBLY BILL 298****SECTION 10**

1 that is entirely within the authority's jurisdictional area. The authority shall  
2 provide a certified copy of the information required under this subdivision to the  
3 department, in the manner, format, and layout prescribed by the department, at  
4 least 120 days prior to the first day of the calendar quarter before the effective date  
5 of the tax imposed under subd. 1. If the boundaries of the authority's jurisdictional  
6 area subsequently change, the authority shall submit a certified copy of the  
7 information required under this subdivision to the department at least 120 days  
8 prior to the first day of the calendar quarter before the effective date of such change,  
9 in the manner, format, and layout prescribed by the department.

10 3. The authority may not impose the taxes specified in subd. 1., and the  
11 department of revenue may not collect such taxes, unless after the adoption of the  
12 board of directors' resolution to impose these taxes a referendum is held in the  
13 authority's jurisdictional area on the question of whether the authority may impose  
14 these taxes and the referendum is decided in the affirmative. The authority's board  
15 of directors, in conjunction with the appropriate officials of the counties or  
16 municipalities in which the referendum will be held, shall be responsible for calling  
17 the referendum. If a referendum is held under this subdivision, the authority shall  
18 promptly provide the department of revenue with the results of the referendum.

19 **(5) LIMITATIONS ON AUTHORITY POWERS.** (a) Notwithstanding sub. (4) (a), (b), (c),  
20 (d), (q), and (r), no authority, and no public or private organization with which an  
21 authority has contracted for service, may provide service outside the jurisdictional  
22 area of the authority unless the authority receives financial support for the service  
23 under a contract with a public or other private organization for the service or unless  
24 it is necessary in order to provide service to connect residents within the authority's  
25 jurisdictional area to transit systems in adjacent counties.

**ASSEMBLY BILL 298**

1 (b) Whenever the proposed operations of an authority would be competitive  
2 with the operations of a common carrier in existence prior to the time the authority  
3 commences operations, the authority shall coordinate proposed operations with the  
4 common carrier to eliminate adverse financial impact for the carrier. This  
5 coordination may include route overlapping, transfers, transfer points, schedule  
6 coordination, joint use of facilities, lease of route service, and acquisition of route and  
7 corollary equipment. If this coordination does not result in mutual agreement, the  
8 proposals of the authority and the common carrier shall be submitted to the  
9 department of transportation for arbitration.

10 (c) In exercising its powers under sub. (4), an authority shall consider any plan  
11 of a metropolitan planning organization under 23 USC 134 that covers any portion  
12 of the authority's jurisdictional area.

13 **(6) AUTHORITY OBLIGATIONS TO EMPLOYEES OF MASS TRANSPORTATION SYSTEMS.** (a)  
14 An authority acquiring a comprehensive unified local transportation system for the  
15 purpose of the authority's operation of the system shall assume all of the employer's  
16 obligations under any contract between the employees and management of the  
17 system to the extent allowed by law.

18 (b) An authority acquiring, constructing, controlling, or operating a  
19 comprehensive unified local transportation system shall negotiate an agreement  
20 with the representative of the labor organization that covers the employees affected  
21 by the acquisition, construction, control, or operation to protect the interests of  
22 employees affected. This agreement shall include all of the provisions identified in  
23 s. 59.58 (4) (b) 1. to 8. and may include provisions identified in s. 59.58 (4) (c). An  
24 affected employee has all the rights and the same status under subch. IV of ch. 111  
25 that he or she enjoyed immediately before the acquisition, construction, control, or

**ASSEMBLY BILL 298****SECTION 10**

1 operation and may not be required to serve a probationary period if he or she attained  
2 permanent status before the acquisition, construction, control, or operation.

3 (c) In all negotiations under this subsection, a senior executive officer of the  
4 authority shall be a member of the authority's negotiating body.

5 **(7) BONDS; GENERALLY.** (a) An authority may issue bonds, the principal and  
6 interest on which are payable exclusively from all or a portion of any revenues  
7 received by the authority. The authority may secure its bonds by a pledge of any  
8 income or revenues from any operations, rent, aids, grants, subsidies, contributions,  
9 or other source of moneys whatsoever.

10 (b) An authority may issue bonds in such principal amounts as the authority  
11 deems necessary.

12 (c) 1. Neither the members of the board of directors of an authority nor any  
13 person executing the bonds is personally liable on the bonds by reason of the issuance  
14 of the bonds.

15 2. The bonds of an authority are not a debt of the participating political  
16 subdivisions. Neither the participating political subdivisions nor the state are liable  
17 for the payment of the bonds. The bonds of any authority shall be payable only out  
18 of funds or properties of the authority. The bonds of the authority shall state the  
19 restrictions contained in this paragraph on the face of the bonds.

20 **(8) ISSUANCE OF BONDS.** (a) Bonds of an authority shall be authorized by  
21 resolution of the board of directors. The bonds may be issued under such a resolution  
22 or under a trust indenture or other security instrument. The bonds may be issued  
23 in one or more series and may be in the form of coupon bonds or registered bonds  
24 under s. 67.09. The bonds shall bear the dates, mature at the times, bear interest  
25 at the rates, be in the denominations, have the rank or priority, be executed in the



**ASSEMBLY BILL 298**

1 manner, be payable in the medium of payment and at the places, and be subject to  
2 the terms of redemption, with or without premium, as the resolution, trust  
3 indenture, or other security instrument provides. Bonds of an authority are issued  
4 for an essential public and governmental purpose and are public instrumentalities  
5 and, together with interest and income, are exempt from taxes.

6 (b) The authority may sell the bonds at public or private sales at the price or  
7 prices determined by the authority.

8 (c) If an officer whose signatures appear on any bonds or coupons ceases to be  
9 an officer of the authority before the delivery of the bonds or coupons, the officer's  
10 signature shall, nevertheless, be valid for all purposes as if the officer had remained  
11 in office until delivery of the bonds or coupons.

12 **(9) COVENANTS.** An authority may do all of the following in connection with the  
13 issuance of bonds:

14 (a) Covenant as to the use of any or all of its property, real or personal.

15 (b) Redeem the bonds, or covenant for the redemption of the bonds, and provide  
16 the terms and conditions of the redemption.

17 (c) Covenant as to charge fees, rates, rents, and charges sufficient to meet  
18 operating and maintenance expenses, renewals, and replacements of any  
19 transportation system, principal and debt service on bonds creation and  
20 maintenance of any reserves required by a bond resolution, trust indenture, or other  
21 security instrument and to provide for any margins or coverages over and above debt  
22 service on the bonds that the board of directors considers desirable for the  
23 marketability of the bonds.

24 (d) Covenant as to the events of default on the bonds and the terms and  
25 conditions upon which the bonds shall become or may be declared due before

**ASSEMBLY BILL 298****SECTION 10**

1 maturity, as to the terms and conditions upon which this declaration and its  
2 consequences may be waived, and as to the consequences of default and the remedies  
3 of bondholders.

4 (e) Covenant as to the mortgage or pledge of, or the grant of a security interest  
5 in, any real or personal property and all or any part of the revenues of the authority  
6 to secure the payment of bonds, subject to any agreements with the bondholders.

7 (f) Covenant as to the custody, collection, securing, investment, and payment  
8 of any revenues, assets, moneys, funds, or property with respect to which the  
9 authority may have any rights or interest.

10 (g) Covenant as to the purposes to which the proceeds from the sale of any bonds  
11 may be applied, and as to the pledge of such proceeds to secure the payment of the  
12 bonds.

13 (h) Covenant as to limitations on the issuance of any additional bonds, the  
14 terms upon which additional bonds may be issued and secured, and the refunding  
15 of outstanding bonds.

16 (i) Covenant as to the rank or priority of any bonds with respect to any lien or  
17 security.

18 (j) Covenant as to the procedure by which the terms of any contract with or for  
19 the benefit of the holders of bonds may be amended or abrogated, the amount of  
20 bonds, the holders of which must consent thereto, and the manner in which such  
21 consent may be given.

22 (k) Covenant as to the custody and safekeeping of any of its properties or  
23 investments, the insurance to be carried on the property or investments, and the use  
24 and disposition of insurance proceeds.

**ASSEMBLY BILL 298**

1 (L) Covenant as to the vesting in one or more trustees, within or outside the  
2 state, of those properties, rights, powers, and duties in trust as the authority  
3 determines.

4 (m) Covenant as to the appointing of, and providing for the duties and  
5 obligations of, one or more paying agent or other fiduciaries within or outside the  
6 state.

7 (n) Make all other covenants and do any act that may be necessary or  
8 convenient or desirable in order to secure its bonds or, in the absolute discretion of  
9 the authority, tend to make the bonds more marketable.

10 (o) Execute all instruments necessary or convenient in the exercise of the  
11 powers granted under this section or in the performance of covenants or duties,  
12 which may contain such covenants and provisions as a purchaser of the bonds of the  
13 authority may reasonably require.

14 **(10) REFUNDING BONDS.** An authority may issue refunding bonds for the  
15 purpose of paying any of its bonds at or prior to maturity or upon acceleration or  
16 redemption. An authority may issue refunding bonds at such time prior to the  
17 maturity or redemption of the refunded bonds as the authority deems to be in the  
18 public interest. The refunding bonds may be issued in sufficient amounts to pay or  
19 provide the principal of the bonds being refunded, together with any redemption  
20 premium on the bonds, any interest accrued or to accrue to the date of payment of  
21 the bonds, the expenses of issue of the refunding bonds, the expenses of redeeming  
22 the bonds being refunded, and such reserves for debt service or other capital or  
23 current expenses from the proceeds of such refunding bonds as may be required by  
24 the resolution, trust indenture, or other security instruments. To the extent  
25 applicable, refunding bonds are subject to subs. (8) and (9).

**ASSEMBLY BILL 298****SECTION 10**

1           **(11) BONDS ELIGIBLE FOR INVESTMENT.** (a) Any of the following may invest funds,  
2 including capital in their control or belonging to them, in bonds of the authority:

- 3           1. Public officers and agencies of the state.
- 4           2. Local governmental units, as defined in s. 19.42 (7u).
- 5           3. Insurance companies.
- 6           4. Trust companies.
- 7           5. Banks.
- 8           6. Savings banks.
- 9           7. Savings and loan associations.
- 10          8. Investment companies.
- 11          9. Personal representatives.
- 12          10. Trustees.
- 13          11. Other fiduciaries not listed in this paragraph.

14           (b) The authority's bonds are securities that may be deposited with and  
15 received by any officer or agency of the state or any local governmental unit, as  
16 defined in s. 19.42 (7u), for any purpose for which the deposit of bonds or obligations  
17 of the state or any local governmental unit is authorized by law.

18           **(12) BUDGETS; RATES AND CHARGES; AUDIT.** The board of directors of an authority  
19 shall annually prepare a budget for the authority. Rates and other charges received  
20 by an authority shall be used only for the general expenses and capital expenditures  
21 of the authority, to pay interest, amortization, and retirement charges on bonds, and  
22 for specific purposes of the authority and may not be transferred to any political  
23 subdivision. The authority shall maintain an accounting system in accordance with  
24 generally accepted accounting principles and shall have its financial statements and  
25 debt covenants audited annually by an independent certified public accountant.

**ASSEMBLY BILL 298**

1           **(13) WITHDRAWAL FROM AUTHORITY.** A participating political subdivision that  
2 joined an authority under sub. (2) (b) 3. may withdraw from an authority if all of the  
3 following conditions are met:

4           (a) The governing body of the political subdivision adopts a resolution  
5 requesting withdrawal of the political subdivision from the authority.

6           (b) The political subdivision has paid, or made provision for the payment of, all  
7 obligations of the political subdivision to the authority.

8           (c) If a participating political subdivision withdraws from an authority, the  
9 authority shall provide the department of revenue with a certified copy of the  
10 resolution that approves the withdrawal. The withdrawal is effective on the first day  
11 of the calendar quarter that begins at least 120 days after the department receives  
12 the certified copy of the resolution approving the withdrawal. If the authority in  
13 which the withdrawing political subdivision continues to exist after the withdrawal,  
14 the authority shall provide information describing the exact boundaries of its  
15 jurisdictional area, as provided in sub. (4) (s) 2.

16           **(14) DUTY TO PROVIDE TRANSIT SERVICE.** An authority shall provide, or contract  
17 for the provision of, transit service within the authority's jurisdictional area.

18           **(17) OTHER STATUTES.** This section does not limit the powers of political  
19 subdivisions to enter into intergovernmental cooperation or contracts or to establish  
20 separate legal entities under s. 66.0301 or 66.1021 or any other applicable law, or  
21 otherwise to carry out their powers under applicable statutory provisions. Section  
22 66.0803 (2) does not apply to an authority.

23           **SECTION 11.** 67.01 (5) of the statutes, as affected by 2011 Wisconsin Act 32, is  
24 amended to read:

**ASSEMBLY BILL 298****SECTION 11**

1           67.01 (5) "Municipality" means any of the following which is authorized to levy  
2 a tax: a county, city, village, town, school district, board of park commissioners,  
3 technical college district, metropolitan sewerage district created under ss. 200.01 to  
4 200.15 or 200.21 to 200.65, town sanitary district under subch. IX of ch. 60, transit  
5 authority created under s. 66.1039, public inland lake protection and rehabilitation  
6 district established under s. 33.23, 33.235, or 33.24, and any other public body  
7 empowered to borrow money and issue obligations to repay the money out of public  
8 funds or revenues. "Municipality" does not include the state.

9           **SECTION 12.** 70.11 (2) of the statutes, as affected by 2011 Wisconsin Act 32, is  
10 amended to read:

11           70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.  
12 Property owned by any county, city, village, town, school district, technical college  
13 district, public inland lake protection and rehabilitation district, metropolitan  
14 sewerage district, municipal water district created under s. 198.22, joint local water  
15 authority created under s. 66.0823, transit authority created under s. 66.1039,  
16 long-term care district under s. 46.2895 or town sanitary district; lands belonging  
17 to cities of any other state used for public parks; land tax-deeded to any county or  
18 city before January 2; but any residence located upon property owned by the county  
19 for park purposes that is rented out by the county for a nonpark purpose shall not  
20 be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d), this  
21 exemption shall not apply to land conveyed after August 17, 1961, to any such  
22 governmental unit or for its benefit while the grantor or others for his or her benefit  
23 are permitted to occupy the land or part thereof in consideration for the conveyance.  
24 Leasing the property exempt under this subsection, regardless of the lessee and the  
25 use of the leasehold income, does not render that property taxable.



**CHAPTER 77**

**SUBCHAPTER V**

**COUNTY, TRANSIT AUTHORITY, AND**

**SPECIAL DISTRICT SALES AND USE**

**TAXES**

**SECTION 17.** 77.708 of the statutes is created to read:

**77.708 Adoption by resolution and referendum; transit authority. (1)**

A transit authority created under s. 66.1039, by resolution and referendum under s. 66.1039 (4) (s), may impose a sales tax and a use tax under this subchapter at a rate not to exceed 0.5 percent of the sales price or purchase price. Those taxes may be imposed only in their entirety. The resolution and referendum shall be effective on the first day of the first calendar quarter that begins at least 120 days after the adoption of the resolution and affirmative result of the referendum.

**(2)** Retailers and the department of revenue may not collect a tax under sub. (1) for any transit authority created under s. 66.1039 after the calendar quarter during which the transit authority adopts a repeal resolution under s. 66.1039 (4) (s), except that the department of revenue may collect from retailers taxes that accrued before such calendar quarter and fees, interest, and penalties that relate to those taxes.

**SECTION 18.** 77.71 of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

**77.71 Imposition of county, transit authority, and special district sales and use taxes.** Whenever a county sales and use tax ordinance is adopted under s. 77.70, a transit authority resolution is adopted under s. 77.708 and affirmed by



**ASSEMBLY BILL 298**

1 referendum, or a special district resolution is adopted under s. 77.705 or 77.706, the  
2 following taxes are imposed:

3 (1) For the privilege of selling, licensing, leasing, or renting tangible personal  
4 property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and  
5 (d), and for the privilege of selling, licensing, performing, or furnishing services a  
6 sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county  
7 tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate  
8 under s. 77.705 or 77.706 in the case of a special district tax of the sales price from  
9 the sale, license, lease, or rental of tangible personal property and the items,  
10 property, and goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed  
11 under sub. (4), sold, licensed, leased, or rented at retail in the county ~~or~~, special  
12 district, or transit authority's jurisdictional area, or from selling, licensing,  
13 performing, or furnishing services described under s. 77.52 (2) in the county ~~or~~,  
14 special district, or transit authority's jurisdictional area.

15 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county  
16 tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate  
17 under s. 77.705 or 77.706 in the case of a special district tax of the purchase price  
18 upon every person storing, using, or otherwise consuming in the county ~~or~~, special  
19 district, or transit authority's jurisdictional area tangible personal property, or  
20 items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the  
21 tangible personal property, item, property, good, or service is subject to the state use  
22 tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3),  
23 or (4) has been paid relieves the buyer of liability for the tax under this subsection  
24 and except that if the buyer has paid a similar local tax in another state on a purchase  
25 of the same tangible personal property, item, property, good, or service that tax shall

**ASSEMBLY BILL 298****SECTION 18**

1 be credited against the tax under this subsection and except that for motor vehicles  
2 that are used for a purpose in addition to retention, demonstration, or display while  
3 held for sale in the regular course of business by a dealer the tax under this  
4 subsection is imposed not on the purchase price but on the amount under s. 77.53  
5 (1m).

6 (3) An excise tax is imposed upon a contractor engaged in construction  
7 activities within the county ~~or, special district, or transit authority's jurisdictional~~  
8 area, at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.708  
9 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the  
10 case of a special district tax of the purchase price of tangible personal property or  
11 items, property, or goods under s. 77.52 (1) (b), (c), or (d) that are used in constructing,  
12 altering, repairing, or improving real property and that became a component part of  
13 real property in that county or special district or in the transit authority's  
14 jurisdictional area, except that if the contractor has paid the sales tax of a county,  
15 transit authority, or special district in this state on that tangible personal property,  
16 item, property, or good, or has paid a similar local sales tax in another state on a  
17 purchase of the same tangible personal property, item, property, or good, that tax  
18 shall be credited against the tax under this subsection.

19 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county  
20 tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate  
21 under s. 77.705 or 77.706 in the case of a special district tax of the purchase price  
22 upon every person storing, using, or otherwise consuming a motor vehicle, boat,  
23 recreational vehicle, as defined in s. 340.01 (48r), or aircraft, if that property must  
24 be registered or titled with this state and if that property is to be customarily kept  
25 in a county that has in effect an ordinance under s. 77.70, the jurisdictional area of

**ASSEMBLY BILL 298**

1 a transit authority that has in effect a resolution under s. 77.708, or in a special  
2 district that has in effect a resolution under s. 77.705 or 77.706, except that if the  
3 buyer has paid a similar local sales tax in another state on a purchase of the same  
4 property that tax shall be credited against the tax under this subsection.

5 **SECTION 19.** 77.73 (2) of the statutes, as affected by 2011 Wisconsin Act 32, is  
6 amended to read:

7 77.73 (2) Counties ~~and~~, special districts, and transit authorities do not have  
8 jurisdiction to impose the tax under s. 77.71 (2) in regard to items, property, and  
9 goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except  
10 snowmobiles, trailers, semitrailers, and all-terrain vehicles, purchased in a sale  
11 that is consummated in another county or special district in this state, or in another  
12 transit authority's jurisdictional area, that does not have in effect an ordinance or  
13 resolution imposing the taxes under this subchapter and later brought by the buyer  
14 into the county ~~or~~, special district, or jurisdictional area of the transit authority that  
15 has imposed a tax under s. 77.71 (2).

16 **SECTION 20.** 77.73 (3) of the statutes, as affected by 2011 Wisconsin Act 32, is  
17 amended to read:

18 77.73 (3) Counties ~~and~~, special districts, and transit authorities have  
19 jurisdiction to impose the taxes under this subchapter on retailers who file, or who  
20 are required to file, an application under s. 77.52 (7) or who register, or who are  
21 required to register, under s. 77.53 (9) or (9m), regardless of whether such retailers  
22 are engaged in business in the county ~~or~~, special district, or transit authority's  
23 jurisdictional area, as provided in s. 77.51 (13g). A retailer who files, or is required  
24 to file, an application under s. 77.52 (7) or who registers, or is required to register,  
25 under s. 77.53 (9) or (9m) shall collect, report, and remit to the department the taxes

**ASSEMBLY BILL 298****SECTION 20**

1 imposed under this subchapter for all counties ~~or~~, special districts, and transit  
2 authorities that have an ordinance or resolution imposing the taxes under this  
3 subchapter.

4 **SECTION 21.** 77.75 of the statutes, as affected by 2011 Wisconsin Act 32, is  
5 amended to read:

6 **77.75 Reports.** Every person subject to county, transit authority, or special  
7 district sales and use taxes shall, for each reporting period, record that person's sales  
8 made in the county ~~or~~, special district, or jurisdictional area of a transit authority  
9 that has imposed those taxes separately from sales made elsewhere in this state and  
10 file a report as prescribed by the department of revenue.

11 **SECTION 22.** 77.76 (1) of the statutes, as affected by 2011 Wisconsin Act 32, is  
12 amended to read:

13 77.76 (1) The department of revenue shall have full power to levy, enforce, and  
14 collect county, transit authority, and special district sales and use taxes and may take  
15 any action, conduct any proceeding, impose interest and penalties, and in all respects  
16 proceed as it is authorized to proceed for the taxes imposed by subch. III. The  
17 department of transportation and the department of natural resources may  
18 administer the county, transit authority, and special district sales and use taxes in  
19 regard to items under s. 77.61 (1).

20 **SECTION 23.** 77.76 (2) of the statutes, as affected by 2011 Wisconsin Act 32, is  
21 amended to read:

22 77.76 (2) Judicial and administrative review of departmental determinations  
23 shall be as provided in subch. III for state sales and use taxes, and no county, transit  
24 authority, or special district may intervene in any matter related to the levy,  
25 enforcement, and collection of the taxes under this subchapter.

**ASSEMBLY BILL 298**

1           **SECTION 24.** 77.76 (3r) of the statutes is created to read:

2           77.76 (3r) From the appropriation under s. 20.835 (4) (gc) the department of  
3 revenue shall distribute 98.5 percent of the taxes reported for each transit authority  
4 that has imposed taxes under this subchapter, minus the transit authority portion  
5 of the retailers' discount, to the transit authority no later than the end of the 3rd  
6 month following the end of the calendar quarter in which such amounts were  
7 reported. At the time of distribution the department of revenue shall indicate the  
8 taxes reported by each taxpayer. In this subsection, the "transit authority portion  
9 of the retailers' discount" is the amount determined by multiplying the total  
10 retailers' discount by a fraction the numerator of which is the gross transit authority  
11 sales and use taxes payable and the denominator of which is the sum of the gross  
12 state and transit authority sales and use taxes payable. The transit authority taxes  
13 distributed shall be increased or decreased to reflect subsequent refunds, audit  
14 adjustments, and all other adjustments of the transit authority taxes previously  
15 distributed. Interest paid on refunds of transit authority sales and use taxes shall  
16 be paid from the appropriation under s. 20.835 (4) (gc) at the rate paid by this state  
17 under s. 77.60 (1) (a). Any transit authority receiving a report under this subsection  
18 is subject to the duties of confidentiality to which the department of revenue is  
19 subject under s. 77.61 (5).

20           **SECTION 25.** 77.76 (4) of the statutes, as affected by 2011 Wisconsin Act 32, is  
21 amended to read:

22           77.76 (4) There shall be retained by the state 1.5% of the taxes collected for  
23 taxes imposed by special districts under ss. 77.705 and 77.706 and transit authorities  
24 under s. 77.708 and 1.75% of the taxes collected for taxes imposed by counties under  
25 s. 77.70 to cover costs incurred by the state in administering, enforcing, and

**ASSEMBLY BILL 298****SECTION 25**

1 collecting the tax. All interest and penalties collected shall be deposited and retained  
2 by this state in the general fund.

3 **SECTION 26.** 77.76 (5) of the statutes is created to read:

4 77.76 (5) If a retailer receives notice from the department of revenue that the  
5 retailer is required to collect and remit the taxes imposed under s. 77.708, but the  
6 retailer believes that the retailer is not required to collect such taxes because the  
7 retailer is not doing business within the transit authority's jurisdictional area, the  
8 retailer shall notify the department of revenue no later than 30 days after receiving  
9 notice from the department. The department of revenue shall affirm or revise its  
10 original determination no later than 30 days after receiving the retailer's notice.

11 **SECTION 27.** 77.77 (1) of the statutes, as affected by 2011 Wisconsin Act 32, is  
12 amended to read:

13 77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2)  
14 or the lease, rental, or license of tangible personal property and property, items, and  
15 goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this  
16 subchapter, and the incremental amount of tax caused by a rate increase applicable  
17 to those services, leases, rentals, or licenses is due, beginning with the first billing  
18 period starting on or after the effective date of the county ordinance, special district  
19 resolution, transit authority resolution, or rate increase, regardless of whether the  
20 service is furnished or the property, item, or good is leased, rented, or licensed to the  
21 customer before or after that date.

22 (b) The sales price from services subject to the tax under s. 77.52 (2) or the lease,  
23 rental, or license of tangible personal property and property, items, and goods  
24 specified under s. 77.52 (1) (b), (c), and (d), is not subject to the taxes under this  
25 subchapter, and a decrease in the tax rate imposed under this subchapter on those

**ASSEMBLY BILL 298**

1 services first applies, beginning with bills rendered on or after the effective date of  
2 the repeal or sunset of a county ordinance ~~or~~, special district resolution, or transit  
3 authority resolution imposing the tax or other rate decrease, regardless of whether  
4 the service is furnished or the property, item, or good is leased, rented, or licensed  
5 to the customer before or after that date.

6 **SECTION 28.** 77.77 (3) of the statutes, as affected by 2011 Wisconsin Act 32, is  
7 amended to read:

8 77.77 (3) The sale of building materials to contractors engaged in the business  
9 of constructing, altering, repairing or improving real estate for others is not subject  
10 to the taxes under this subchapter, and the incremental amount of tax caused by the  
11 rate increase applicable to those materials is not due, if the materials are affixed and  
12 made a structural part of real estate, and the amount payable to the contractor is  
13 fixed without regard to the costs incurred in performing a written contract that was  
14 irrevocably entered into prior to the effective date of the county ordinance, special  
15 district resolution, transit authority resolution, or rate increase or that resulted from  
16 the acceptance of a formal written bid accompanied by a bond or other performance  
17 guaranty that was irrevocably submitted before that date.

18 **SECTION 29.** 77.78 of the statutes, as affected by 2011 Wisconsin Act 32, is  
19 amended to read:

20 **77.78 Registration.** No motor vehicle, boat, snowmobile, recreational vehicle,  
21 as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle or aircraft that  
22 is required to be registered by this state may be registered or titled by this state  
23 unless the registrant files a sales and use tax report and pays the county tax, transit  
24 authority tax, and special district tax at the time of registering or titling to the state

**ASSEMBLY BILL 298****SECTION 29**

1 agency that registers or titles the property. That state agency shall transmit those  
2 tax revenues to the department of revenue.

3 **SECTION 30.** 85.063 (3) (b) 1. of the statutes, as affected by 2011 Wisconsin Act  
4 32, is amended to read:

5 85.063 (3) (b) 1. Upon completion of a planning study under sub. (2), or, to the  
6 satisfaction of the department, of a study under s. 85.022, a political subdivision in  
7 a county, or a transit authority created under s. 66.1039, that includes the urban area  
8 may apply to the department for a grant for property acquisition for an urban rail  
9 transit system.

10 **SECTION 31.** 85.064 (1) (b) of the statutes, as affected by 2011 Wisconsin Act 32,  
11 is amended to read:

12 85.064 (1) (b) "Political subdivision" means any city, village, town, county, ~~or~~  
13 transit commission organized under s. 59.58 (2) or 66.1021 or recognized under s.  
14 66.0301, or transit authority created under s. 66.1039 within this state.

15 **SECTION 32.** 345.05 (1) (ag) of the statutes is created to read:

16 345.05 (1) (ag) "Authority" means a transit authority created under s. 66.1039.

17 **SECTION 33.** 345.05 (2) of the statutes, as affected by 2011 Wisconsin Act 32,  
18 is amended to read:

19 345.05 (2) A person suffering any damage proximately resulting from the  
20 negligent operation of a motor vehicle owned and operated by a municipality or  
21 authority, which damage was occasioned by the operation of the motor vehicle in the  
22 course of its business, may file a claim for damages against the municipality or  
23 authority concerned and the governing body of the municipality, or the board of  
24 directors of the authority, may allow, compromise, settle and pay the claim. In this  
25 subsection, a motor vehicle is deemed owned and operated by a municipality or



**ASSEMBLY BILL 298**

1 authority if the vehicle is either being rented or leased, or is being purchased under  
2 a contract whereby the municipality or authority will acquire title.

3 **SECTION 34.** 611.11 (4) (a) of the statutes, as affected by 2011 Wisconsin Act 32,  
4 is amended to read:

5 611.11 (4) (a) In this subsection, “municipality” has the meaning given in s.  
6 345.05 (1) (c), but also includes any transit authority created under s. 66.1039.

7 **SECTION 35. Nonstatutory provisions.**

8 (1) INITIAL TERMS OF DANE COUNTY REGIONAL TRANSIT AUTHORITY.  
9 Notwithstanding the length of terms specified for members of the board of directors  
10 of the Dane County transit authority under section 66.1039 (2) (b) and (3) (a) of the  
11 statutes, as created by this act, the initial terms for the members appointed under  
12 section 66.1039 (3) (c) 1. and 4. of the statutes, as created by this act, shall be 2 years.

13 **SECTION 36. Effective date.**

14 (1) This act takes effect on September 28, 2011, or on the day after publication,  
15 whichever is later.

16 (END)